

taxpayer is in arrears, including a statement that there will be added to each bill the interest, fees and costs thereof; and if the Treasurer of Kent County fails to publish the name of any delinquent he shall forfeit the sum of Five Dollars per name so omitted, per insertion, which sum the County Commissioners are hereby authorized and directed to deduct from his salary; and if on the first day of March next the said taxes, interest and costs are unpaid he shall immediately thereafter make up a list of all delinquents assessed with real estate, giving the names of the persons assessed, with a brief description of the property, the district of its location and such other description as the County Treasurer in his discretion may deem necessary to render the same possible of identification, together with the amount of the taxes due and in arrears thereon, including all taxes on personalty due by the owner of said real estate, with interest, cost and expenses accrued and to accrue, which said expenses shall include an attorney's fee not exceeding One Dollar in each case, and an auctioneer's fee not exceeding One Dollar for each property sold, advertising costs and pro-rata court costs and the following fees: Levy \$1.00, setting up notices \$1.00, reporting sale \$1.00, with a notice appended that if said taxes, interest, costs, expenses and fees are not paid before the first Tuesday in April, the Treasurer shall proceed at ten o'clock A. M. on that day at the Court House in Chestertown, to offer said property for sale to the highest bidder for cash, which list and notice shall be published at least once in each of three consecutive weeks prior to the first Tuesday in April, in one or more newspapers published in Kent County; and upon the first Tuesday in April of each year the County Treasurer shall proceed to sell under the terms of said notice, all property upon which taxes, interest, costs, expenses and fees are in arrears and shall continue such sale from day to day on each secular day, legal holidays excepted, from ten o'clock A. M. to three o'clock P. M. until all said property shall be offered and disposed of; and if the Treasurer shall fail to advertise all real estate on which taxes are delinquent he shall be guilty of malfeasance in office and subject to removal by the County Commissioners as hereinafter provided. The purchasers of property at such sale shall be entitled to immediate possession of the property so sold and to the rents accruing therefrom from the day of sale (subject, nevertheless, to an accounting therefor upon redemption of the property), and to insure and judiciously preserve said property but said purchasers shall commit no acts of waste to said property.

156L. Immediately after the first day of April, in each year, the County Treasurer shall, in person or by sheriff or deputy, proceed to collect all taxes in arrears on personal property by